

Annotated Code of Maryland
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 375(d) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

375.

(d) Tangible personal property purchased or acquired prior to coming into this State by a person a nonresident thereof for his, her, or its or their own use or enjoyment while temporarily in this State, or for such other use as the Comptroller may by regulation specify, SO LONG AS SUCH PROPERTY DOES NOT REMAIN IN THIS STATE FOR MORE THAN THIRTY DAYS.

This section shall not apply to any property which is brought into this State for the purpose of engaging in or carrying on any business or for the purpose of making a profit, other than tangible personal property which is brought into this state temporarily for the purpose of use in or in conjunction with the presentation of any sporting event, exhibition, exhibit, show, or other public performance or display and which is not intended to and does not become permanently located in this State. Any of the above tangible personal property which remains in this State for more than thirty days shall be conclusively presumed to be permanently located in this State and shall be subject to taxation under this subtitle, except insofar as federal law provides an exemption from taxation for vessels or other property which is temporarily in this State for any longer period of time.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved April 9, 1974.